wheat 1,700,000 bushels; oats, 14,278.

Sixty days

Ninety days

120 days

150 days

Rullings

Rulings on Stock Dividends The committee on securities of the New York Stock Exchange yesterday anounced the following dividend nger Standard Oil of New Jersey slinger Standard Oll of New Jersey hall be custed ex stock dividend De-embet 22; Standard Milling, ex stock dividend December 22; Alliance Realty, er stock dividend December 18; Pack-and Motar Car, ex stock dividend De-cember 18; Asiancie Refining, ex stock dividend December 20; Studebaker, ex tock dividend December 29; General aking Co., ex stock dividend December 28; Union Tank Car is not to be r 28; Union Tank Car is not to be oted ex stock dividend until further ice, and National Surety Company not to be quoted ex stock dividend

in 1922 Valued Creditors of Mills & Gibbs To Receive 100 P. C. in Cash

Business News

ned of Farm Products on George R. Fogarty and Associates to Purchase Capital Stock of Reorganized Cotton Goods Concern

Creditors of the old Mills & Gibbs ouses in the country, which failed in May, 1916, for \$3,200,000, and which was successfully reorganised the foilowing November by the payment of 35 per cent in cash to unsecured creditors and 40 per cent in each to bank cred-

per cent in cash to bank creditors and 40 per cent in cash to bank creditors, and notes for the balance maturing over a five-year period and extended from time to time are new to receive 100 per cent in cash for their notes, together with 4 per cent interest. Announcement to this effect was made yesterday by George R. Fogarty, president of the reorganized company, who has concluded negotiations whereby he and his associates in the management of the business will purchase the entire stock of the Mills & Gibbs Corporation, the operating company under the reorganization.

Seward Prosser, of the Bankers Trust Company; Edmund S. Twining, of the American Bleached Goods Company, and Cornelius N. Blias jr., of Bliss, Fabyan & Co., were the reorganization managers of the business. Colonel Joseph M. Hartfield, of White & Case, acted as counsel for the reorganization managers. Negotiations were completed Thursday by Mr. Fogarty and his associates for the purchase from the M. & G. Properties Company, Inc. (the holding corporation) of the entire capital stock of the Mills & Gibbs Corporation. The closing is to take place on February 10, 1928, and the price will be sufficient to pay all of the cutstanding notes of the M. & G. Properties Company, Inc., which were issued to the creditors of the old Mills & Gibbs Company of New Jersey in cash.

Creditors will also receive a note

Little change is shown in the commost valuable crop, with a 331.579,000. No other crop only moderate at present. Business of now a valued at \$864,139, as fourth most valuable country. In the consument of the preliminary estimates of announced last menth were thanged. There was a rether corn crop of shout bushels. Increases were

Call loans sgainst acceptances, 3%

Franco-Canadian Trade Treaty Officially Signed Tariff Rates on Many Articles

Reduced by Agreement Which Favors Both Countries PARIS, Dec. 15 (By The Associated

was signed here to-day,

LONDON: Dec. 15.—The new treaty replaces the pre-war arrangement between France and Canada. It gives Cangdian commerce new advantages in several hundred articles and places France on the most favored nation basis with Canada.

French exports will be admitted to Canada on what is called the intermediate tariff, which is the most favored he went that given England and

le except that given England, and afford France a better outlet for

Gift Lines and Heavy Goods Active, Report

CHICAGO, Dec. 18 .- In its weekly report of merchandizing conditions the John V. Farwell Company,

wholesalers, says: "Near zero weather this week ha added briskness to the at-once de mand for seasonable heavier goods and buyers have been in the market in larger numbers.

"Toy, jewelry and holiday gift lines are very active, with mail orders running much heavier than last year. The improved employment situation is reflected in the call for merchandise of a better grade than during the holidays a year ago."

yen, as compared with that of October, and 28,900,000 yen, as compared with that of September, says Commercial Attache James Abbott in a cable to the Department of Commerce.

The export trade during November declined by 21,500,000 yen, as compared with that of the previous month and by 10,200,000 yen, as compared with that of the previous month and by 10,200,000 yen, as compared with the pared with that of the previous month and by 10,200,000 yen as compared with that of September. The import trade, which had declined steadily from the year's high point, 207,200,000 yen in March to 100,500,000 yen in October, rose by 10,900,000 yen in November, as compared with the previous month. The favorable balance for November

Crude Rubber Advancing Tire Prices Also Swinging Upward

August 8. The current price is the highest since 1920, when rubber de-

vances. The aforementioned company, it is understood, expects to resume factory operations about the latter part of January. Their favorable position for obtaining crude rubber supplies is expected to cheek any excessive tire advances.

Recent snows have greatly increased the retail sales of rubbers, rubber heels and rubber boots, but manufacturers and wholesalers have not yet benefited from these sales.

enefited from these sales.

Raw Silk More Active The Yokohams raw eilk market sprang into activity resterday at a price level about 20 yen a bale less than yesterday's, according to cable dispatches. Sales amounted to about 2,000 hales. The market for double extra cracks was 2,120 yen a bale, or about \$8.25 a pound, landed in New York. Higher prices, however, were predicted for to-day.

Heavy business was also put through in the local market at firming prices.

Heavy business was also put through in the local market at arming prices. There was still some underselling in Japan silk. Cheap offers of teatless were also reported. Another interesting case is tussahe, which were quoted as high as \$5.50 a pound for spots, whereas early January deliveries command only about \$5 a pound.

Bostn Wool Market

NSTEIN & SON-Involuntary: Be A FEINSTEIN & SON-Involuntary;
Mi Madisco Avenus.
CHILLES JOANNIDI — Involuntary;
Mi Second Avenus: Habilities, \$3,900; assis 148.
ROTAL BLOOMER CO. Inc.—Involunthy, wemen's apparet. \$32 Broadway;
HTMAN BALLENZWEIG—Voluntary;
HEAN BALLENZWEIG—Livoluntary;
HEAN BALLENZWEIG—Livoluntary;
HEAN BALLENZWEIG—Livoluntary;
HEAN BALLENZWEIG—Livoluntary;
HEAN BALLENZWEIG—Livoluntary;
HEAN PRINTITURE CO.—Involuntary;
HEAN BALLENZWEIGH Street;
HEAN BALLENZWEIGH STREET;
HEAN FURNITURE CO.—Involuntary;
HEAN WEST TWENTY NINTER STREET.
HEAN BALLENZWEIGH FIRMER—LIVOLUNTARY;
HEAN WEST TWENTY NINTER STREET.
HEAN BALLENZWEIGHT HEAN HEAN HEAN FOUNTH STREET.

ROCEIVER IN BANKTARDECY costs
conter, Geo J.-J Crocker
Cortese, Joseph R and Fasquale
F.-F Elsemann et al
Dry Dock Woodwork Co. inc-I N & KRAITHEIMER - Involunting building contractors. 758 Fox Street. 228 EROS. Involuntary furtiers. 288 EROS. 10,000. 288 EROS. 288 EROS.

COST. CONT.

OCENT COHEN-Grocer, 2425 Broad
JAMES 14.55: assets, \$1.55: 4

MINISTRACTOR ASSETS

MINISTRACTOR ASSETS

AMUSIC SCHWARTZ-52 Second Ave
MINISTRACTOR ASSETS

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Judgments Filed In New York County ledgy the first name being that of the

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Bodin, Pierre and Lydis—S B
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—Furn Jamilles, James C.—Beacon Paits, Rubber Shoe Co. Inc.
Jamilles, James C.—Beacon Paits, Rubber Shoe Co. Inc.
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West 139th St Bldg Gorpn-M Bendwitz 187.62 Satisfied Judgments In New York County 129.60

119-56

168.26 N Y Buphony Society—A B
168.26 Plezza, G—Nicosia Broz Co Inc.
168.26 Plezza, G—Nicosia Broz Co Inc.
168.26 Producte Dress Co Inc.—H J Lip.
168.27 Inc.
168.28 Producte Dress Co Inc.—H J Lip.
168.29 Inc.
118.50 Plews, William—J C Ulmier Co.
118.50 P & S Amusernest Corp.—Van
168.20 Bearen & N T Bilipoming Co.
168.20 Rosenberg, J—A Dorb et al.
168.20 Rosenberg, J—A Borb et al.
168.20 Rosenberg, J—A Borb et al.
168.20 Rosenberg, J—A Borb et al.
168.20 Rosenberg, J—A Bridgius Jr.
168.

Mines for Ten Years

The American Smelting and Refining Company has completed flans for the purchase of \$120,000 of a preferred stock issue of \$1,000,000 of a new company to be formed by the Alvarado Mining and Milling Company, the Refuglo Mining Company, the Hidalgo Mining Company, all silver producers in the Parral mining district of Mexico.

American Smelting and Refining will also have five of the nine directors of the new company and operate the mines under a ten-year contract with H. A. Guest, a director of American Smelting, head of its mining department, and president of the new company. The

Interest in Silver Co.

Will Advance \$250,000 in

Mexican Venture and Operate

Mines for Ten Years

British Cotton Goods Exports Continue Low

cent of pre-war magnitude. Although the piece goods market in India con-tinues dull, there are encouraging in-dications that the low-water mark of depression in the import trade has

Passed.

Failure to regain trade lost during the war in China, Turkey, the Dutch East Indies, British Africa, Straits Settlements, Canada and in South America has been partially compensated by increased sales, compared with 1918, to Australia, the United States and continental countries.

London Wool Sales Close Prices Generally Lower Than in October

LONDON, Dec. 18.—Good competi-tion developed to day for the 8,636 bales offered at the closing sale of the present wool series. Compared with the closing rates in October prices were as follows: New Yestland merines.

private week, were withdrawn.
The American Woolen Company
purchases at this series were probably
not in excess of 8,600 bales.

mid the freight cost of transporting and other de luxe merchandise.

Canadian exports to France will be admitted on a notably better basis has been sufficient business to keep sufficient business to

Platinum Prices Withdrawn
Platinum prices have been withdrawn
Platinum prices withdrawn
Platinum p Platinum Prices Withdrawn 33.41

Blanket Prices Higher
Unofficial estimates of price advances over last season shown in the fall and winter 1923 line of blanket opened by the American Woolen Company ran all the way up to 35 per cent on some numbers. The line this year shows the growing tendency toward fancy blankets and the new samples are when now on display show a wide range in plaids and colors, it is said.

Several other blanket mills have offered their next season's samples within the last week and prices generally show substantial advances over last year, both in the all wool and wool and cotton varieties. Blanket Prices Higher

Fewer Failures This Week Business failures were lewer in November this week than last week. For the week ending December 14 Brad street's report 445 defaults, compared with 462 last week, 565 in the like week last year, 414 in 1920, 125 in 1919 and 129 in 1918.

According to reports to R. G. Dun According to report to R. G. Dun According to R. G. Dun According to report to R. G. Dun According to report to R. G. Dun According to R. G. tosp of of the country.

2,660.06 Fo Reorganize Calumet & Heela

American Smelting Buys **Auto Competition** Grows Keener as **Production Gains**

Output to Continue Without Inventory Shut - Down;

closing for inventory during the holi-Guesa, a director of American Smelting bead of its mining department and president of the new company. The new company will also acquire the Parral & Durango Railroad, process patents of the Alvarado company and certain timber limits along the railroad. It will have 10,000 shares, \$100 par preferred and \$600,000 shares of no par value company atock. Appearance of extreme weather is

most imperative to sustain unsiter-repted work. Though the industry has recognized all along that the relironda would be severely handicapped when cold weather arrived and has at-

Total for Ten Months This Year Less Than Half of Those of 1913

WASHINGTON, Dec. 15.—The unsetting for industry is reflected in a drop in cetton goods exports from 395,823,900 square yards in September to 353,654,000 in October, says the textile division of the Department of Commerce. Though, in spite of this loss, exports for ten months of 1922 show an increase of 84.83 per cent in quantity over the same period of 1921, they are only 87.21 per cent of the exports for the same ten months of 1613.

The United Kingdom's loss of such a large volume of pre-war trade cannot be a stributed wholly to present.

where the same ten months of 1618.

The United Kingdom's loss of such a large volume of pre-war trade cannot be attributed wholly to present economic conditions. It is due in part to the fact that war-time necessity to the fact that war-time necessity compelled many countries so to enlarge their own productive capacity as to supply home demands formerly dependent upon imports. This is particularly true of india, and in a somewhat leaser degree of Chine and South America.

India continues to be Britain's best customer, its takings chowing a gratifying increase over last year, nevertheless its purchases were only 42 per cent of pre-war magnitude. Although the piece goods market in India continued heavy demand for cars in almost every section of the country, and, as a general rule, factories are runhed to meet demands, especially on closed care. A railroad tie-up at this time would affect not only the building of cars for early spring trade, but would also cut off a large amount of ready business, which factories are now getting.

which have held fairly responsible places in the industry or several years are undertaking new financing now. In every case the refinancing program is based on manufacturing plans which call for a departure from former plans and complete revision of lines. Companies which previously had been manufacturing six-cylinder cars in the \$1,500 to \$1,800 field exclusively are now planning in large part to get into the low-priced six-cylinder class, with prices approximating \$1,000. In some cases the former line will be abandoned entirely and in others it will be continued as a supplementary line

Equipment Bonds

6,00	nt Louis-fi Fran Southern Ry ds Union Pacific. Virginia Ry Wabash Ry	4	Divider	6.75 6.75 8.40 6.40 6.70 6.00	-
ë	Reading Co	116	1029-37 1029-37 1023-26 1024-35 1023-20	6.10 6.10 6.25 6.40 6.40	12720
- r-den	Pan Pruit Exp. Pennsylvanta Pennsylvanta	1-4%	1935-725 1922 1923-735 1923-725	5.48 5.25 5.60 5.80	8.1 8.1 8.1
	N T C & St L. N T N H & H.44 Norfolk & West North Pacific.	-5-6-7 36	1919-195 1928-197 1929-187 1923-184 1923-186	5.40 8.26 4.50 5.26 5.44	5.1 5.1 5.1 5.1
e s - F1	Missouri Pacific N Chat & St L N Y Central		1983-188 1918-187 1928-188 1928-188	6.69 8.05 8.40 5.66	611
-	M K & T	14.3	1923-18 1922-25 1932-14 1923-36	4.75 4.75 6.75 6.80	8.1
d a	Louis & Nash.		1923-35 1923-36 1923-36	5.55 5.65 6.60	41
0 # - t T d 0 H	Ind Har Belt Kan City South.		1923-26	1.75 5.07 4.00	5.5
	Brie R R. G Trunk West. Great Nor Rys. Illinois Central. do	116-6	929-35 1923-15 1923-37 1925-35 1925-36	6.60 6.60 5.50 5.50 5.60	6.5 6.5 6.1 6.1
n	C N O & T F C C C & St L Cuba R R Del & Hudson	415-8 5-6 5-7	923-35 971-36 923-36 923-36 973-56 1932-35	6.85 5.75 7.75 5.69 5.96	8.4 6.1 6.1 6.1
1-	CRIAPAC CSt La NO CSt PM & O CM & St P		928-25 1928-24 1938-91 1938-15	6.55 6.75 6.75	4.7
å	do	16	925-'35 1925-'35 1925-'36	5.50 5.50 5.50 5.48	0.000
8. of pt	Buff R & P C'hadian North C R R of N J Ches & Ohio. 414	4-5-5	1017-116	5.75 4.25 5.89 5.59	6.0
-	do		1923-27 1923-85 1922-28	5.40 5.70 6.60	6.1

Gasoline Production Gains Output Shows Increase, While Consumption Declines

WASHINGTON, Dec. 15. - Gasoline production in the United States during New Financing Difficulties greatest for any month on record exept last July, when 3,400,000 more gal Experienced in Industry lens were renned. The October total Apartment in Fort Washingper cent greater than the total for October, 1921.

While demestic consumption of gase line in October was about 18,660,00 gallens less than the September total of 507,934,527, it was 7.5 per cent above

New York Metal Market

Tin was easier, with Straits and Straits abinments quoted at 37.25@

Panama Railroad Report Railroad Company, for the year ended 3617,628 in the preceding year. The income account, covering operations of the railread and steamship lines as of June 30, 1922, shows total net income of \$278,675. Other income amounted to \$264,814, rent, tax and depreciation was \$1,293,774 and deficit amounted to \$1,297,634.

Financial Items

The American Trust Company yesteron nnounced a 16 per cent Christmas bonus

Trading in Brooklyn

E. T. Newman sold the four-family partment at \$22 President Street for

Crulkshank Company sold for Mary W. Cooper and Julia C. Schieffelin the vacant property, 28x200, on Richardson Street, running through to Division Place, near Vandervoort Avanue.
Charles Partridge sold the two-family dwelling at 1604 President Street for Jacob Piester.

T. M. Carnegie Jr.

Rents Plandome Place
Thomas Morris Carnegie jr., of New York City, has leased the Mrs. Shanny
Du Mont estate, at the corner of the largest manufacturers of the same building to the Finder of Plandome Boad and Summit Drive, Plandome, L. I. It is a hollew tile stucco house, et eight rooms and three stucco house, et eight rooms and three stucco house, et eight rooms and three who is the stucco house, et eight rooms and three who is the stucco house, et eight rooms and three who is the stucco house, et eight rooms and three who is the stucco house, et eight rooms and three heaving agreeme. Harvey Craw negotisted the largest manufacturers of plandome, L. I. It is a hollew tile stucco house, et eight rooms and three who is the stucco house, et eight rooms and three heaving agreeme. Harvey Craw negotisted the largest manufacturers of the largest manufacturers o

Bank After Yorkville Flats A bank is reported to be negotiating with the Korn estate for the purchase of the two four-story tenements with stores at 154-156 East Eighty-sixth Street.

To Build in Cedarhurst The MeWhinney Resity Company sold for John Schettino seven lots at Westminster and Gxford Road, Cedarhurst, L. L. to an operator, who will improve the site. Buys Home in Larchmont

George Home and for John Hagman a colonial residence on Harmon Drive, Larehmont Gardens, Larchmont, N. Y., to Mrs. Matilda Tinker, of this city. Spencer Turner Rents Home

Douglas, Gibbons & Co. have rented for J. J. Higginson 51 East Ninety-second Street, furnished, to Spencer REAL ESTATE-SALE OR RENT

New Jersey FREE LIST of bouses for sale and rent. Write VAN WINKLE CO., Rutherford, N. J.

BUSINESS PROPERTY TO LET TO LEASE-About 1,400 feet of outside office space, from December 15. Apply UNFURNISHED APARTMENTS TO LET 15 Broadway Corp., 25 Broadway. APARTMENTS TO LET-FURNISHED

Manhattan sigt 87. BWAY-5 & 2 rooms, well fur-APARTMENTS TO LET-UNFURNISHED

CENTRAL PARK WEST, 472 Eight Inga.
all-light rooms and bath; two tollets;
steam heat, hot water, electric light; reamanable rest. Supt. basement at 47, or
Gloodwin & Goodwin, 255 Lenox ave.

Investor Buys Warehouse Will Replace, Swedish Church, 89th St. On Heights Business Rentals

ion Ave. Contains Suites f for 44 Families; Trading thursh at 127, 129 and 131 were the of Flats in Other Sections to Revere & Goldenbin

Real Estate News

The New York City Society of th

Attorney Buys Fine Home

In 92d St. and Plans Change

Street, 20x100.8, between Fifth and Madison avenues. The buyer is an atterney, and will rebuild the house fato

Art Dealer Gets New Location

On Madison Avenue

Coughlan & Co. sold for Jose Can-

Norman S. Riesenfeld and Joseph F. ment zone extension, on which will exect a four-story garage.

A. O'Donnell resold the two six-story total lease havolves \$200,000. clevator apartments at 120 to 124 East Grimm and A. Goldenblum were

where sold for the Gerry Estates, inc., he northwest corner of Third Avenue and Sixty-fifth Street, 20.5x83.6.

Anna C. Condict resold to Morris harmatz the five-story fist, with tores, at 772 Columbus Avenue, 20x74.

The Philip A. Payton Jr. Company old for a client 250 and 251 West 152d

Samuel J. Ashley sold to Abraham

Storn the four-story tenement, with stores, at 344 Ninth Avenue, 19.8270. New Apartment in Bronx

The purchaser plans alterations.
Charles K. Clisby & Co., Inc., will John Constable Moore, sold for the Lewis estate 63 West Seventy-fir Street, a four-story twenty-two-fordwelling, to a client, who will alter. Figures in Another Sale The Jessup Holding Corporation, Simon Levy, president, resold to an investing client of Isadors Apfel the new six-story apartment at the northwest corner of Jessup and Boscobel avenues, 118x122x irregular. The structure contains seven stores. The property was hought by the sellers a few weeks ago

apartment at \$22 President Street for G. Svadjian.

A. Mishkin sold for J. Salomon to Mrs. Resenbaum a dwelling, 40x100, at 1625 Forty-sixth Street.

Cruikehank Company sold for Mary W. Gooper and Julia C. Schieffelin the Street, rouning through to Division Flace, near Vandervoort Avanue.

Gharles Partridge sold the two-family dwelling at 1604 President Street for Jacob Piester.

Street Street and also 2009 Daiy Avenue, southwest corner, having a combined frontage of 147 feet on 180th Street, consisting of two five-story apartments with ten stores, to Joseph Gusy. Philip Potsash was the broker.

Murray Maran purchased the three five-story apartments at 2140 to 2187 Clinton Avenue, 43x112 each.

Sherman & Kirschner sold for L. Stone the five-story modern fiat at 614 and nowities, at present located at East Forty-eighth Street. The profity leased consists of a five-street newly sitered store and apartme building, 20x100.

about \$330,000. Cross & Brown Company were the brokers in the transaction.

More Stores for Bronx
Albert D. Phelps and H. J. Rogers resold for Joseph Sager to Asron Miller the plot 200x95 on the south side of 170th Street, 220 feet west of the Concourae. The new owner will erect Concourae. The new owner will erect two hulldings with eight stores in each.

Rent Furnished Apartments
Hamilton Iselin & Co., leased a furnished apartment at 20 Washington Square, North, for Mrs. Harriet S. Monn to Stewart Raynor.
College & Co. have leased an apartment, furnished, at 42 East Pitty-second Street for the winter, to Concourae. The new owner will erect two hulldings with eight stores in each.

Newport, R. L.

Joralemon and Clinton streets, 45x139, bought from the Levercourt Reilly Company. The site is now occupied by a four-story residence, for years occupied by Dr. Samuel Talmage. The property was held at \$10,000. Clarence P. Waterman was the broker.

More Stores for Bronx
Company. The site is now occupied by Dr. Samuel Talmage. The property was held at \$10,000. Clarence P. Waterman was the broker.

Monn to Stewart Raynor.

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The property was held at \$10,000. Clarence P. Waterman was the broker.

Decorators Purchase Adjoining
House in West 83d Street

Albert B. Ashforth, Inc., sold for the estate of Sophic Maxwetti, the United States of Sophic Maxwetti and Company. The Lever Company. The Lever Company. The Lever Company. The Lever Company. The States of Sophic Maxwetti States of Sophic Maxwetti States of Sophic Maxwetti States of Sophic Maxwetti States of Sophic Ma House in West 83d Street
Albert B. Ashforth, Inc., seld for the
estate of Sophie Mazzeti, the threestory dwelling at 138 West Eightythird Street to Huntman & Seligson,
Inc., which they will use in connection
with their business as upholsterers and
decorators.

New Deal for Audrey Hall David R. Van Danim, an operator, is the buyer of the Audrey Hall apartments, at 1240 St. Nicholas Avenue, northeast corner of 172d Street, reported sold recently. Negotiations are pending for a resale of the property.

Third Ave. Space for Opticians
J. Edgar Leayeraft & Co. leased for the Bank of New York and Trust Company, the building at 115 Third Ave. of the Brookville-Syosset Rozel, east twelve years. The lessees will make extensive alterations.

Tod Bells Syosset Acreage
Wheatley Hills Real Estate Corporation sold for Robbert E. Tod a tract of woodland at Syosset, L. L., comprising 42-3 acres, situated on the sonth side of the Brookville-Syosset Rozel of the Brookville-Syosset Rozel on the sold for Robbert E. Tod a tract of and adjoining Mrs. Geoffrey Bohnell's new property and west of and adjoining the large country estate of James A. Burden.

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Entire Top (12th) Floor

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Tod Sells Syosset Acreage

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Horace S. Ely & Co

Properties HESS Properties

BOSTON, Dec. 15.—Consolidation of the Calumet and Heela Mining Company and several of its subsidiaries, and extension of its husiness to include acquisition of manufacturing factors, which will consume a large part of the output of its mines, are under consideration, it was announced in a statement made public at the company offices here to-day. EDWIN H. HESS
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A Highly Specialized Service
200 - Sth Ave. Mod. Sq. 5500 PURNISHED APARTMENTS WANTED